

STATE VEHICLE COMMUTING FORM

This form is only applicable to those employees using a state vehicle to commute from their residence to the worksite and employees sharing/benefiting from regular commuting.



Please verify the number of days per pay period you plan to commute using a state vehicle. It is your responsibility to notify the payroll office of any changes in your vehicle usage.

In accordance with *26 CFR ss 1.61-21(f)(3)*, and *IRS Publication 15-B (2009)*, page 24, "*Commuting Rule*," employees commuting and sharing/benefiting from regular commuting will be taxed on \$3.00 per day non-cash compensation for each day commuted to and from work.

For example, calculation of the number of days per pay period for an employee driving 4 days per week would be the following:

- $4 \text{ days per week} \times 52 \text{ weeks per year} = 208 - 15 \text{ (days vacation)} = 193 \div 26 \text{ (number of pay periods in a year)} = 7.42 \text{ days per pay period}$

Print name _____

Days per pay period of car usage _____

Payroll location _____

Date vehicle usage started _____

Signature _____

Date _____

Employee ID# _____